IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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I.T.A. No.454 of 2006
Date of Decision:12.01.2007

Commissioner of Income Tax, Chandigarh-II

.....Petitioner

Vs.

Mr. Kazumi Ishibashi, New Delhi

.....Respondent

CORAM:- HON'BLE MR. JUSTICE M.M.KUMAR
HON'BLE MR. JUSTICE RAJESH BINDAL

Present:- Mr. S.K.Garg Narwana, Advocate for the revenue.

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Rajesh Bindal, J.

The revenue has approached this Court by filing the present appeal raising the following substantial questions of law arising out of order passed by the Income Tax Appellate Tribunal, Chandigarh Bench-B (for short, `the Tribunal') in I.T.A. No.493/Chandi/2003 dated 6.3.2006 in respect of assessment year 1993-94:-

> "1. Whether on the stated facts of the case, the Income-tax Appellate Tribunal is correct in law in holding that the assessee is entitled to the benefit claimed by him under section 10(6)(viia) of the Income-tax Act, 1961 in respect of the salary, including perquisites received by him?"
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> 2. Whether, on the stated facts, the assessee would be considered as a `technician' for the purpose of section 10 (6)(viia) of the Act?"

The order passed by the Tribunal was common for five different assessees. It could not be disputed by learned counsel for the revenue that the same order of the Tribunal has been upheld by this Court in I.T.A. No.458 of 2006 filed by the revenue in the case of **Commissioner of Income Tax, Chandigarh-II v. Mr. Kunio Ikai** vide order dated 23.11.2006, wherein it has been held that no substantial question of law arises out of the order of the Tribunal.

For the reasons stated in earlier order passed by this Court in **Kunio Ikai's case (supra)**, the present appeal is dismissed.

(RAJESH BINDAL)
JUDGE

January 12, 2007 **(M.M.KUMAR)**
renu **JUDGE**